

AUDITOR/CONTROLLER-RECORDER

Larry Walker

MISSION STATEMENT

Office of the Auditor/Controller-Recorder

The mission of the Auditor/Controller-Recorder is to provide superior accounting, auditing and recording services in accordance with legal requirements and professional standards. We will perform these functions with objectivity, integrity and independence, and with constant attention to the needs of our customers and the taxpayers.

Our Taxpayers

We are committed to spending taxpayer dollars wisely. To this end, we are dedicated to providing our services in a cost-effective, efficient manner by taking advantage of innovation and new technology. We will promote sound financial management throughout county government and will perform budgetary control as required by law.

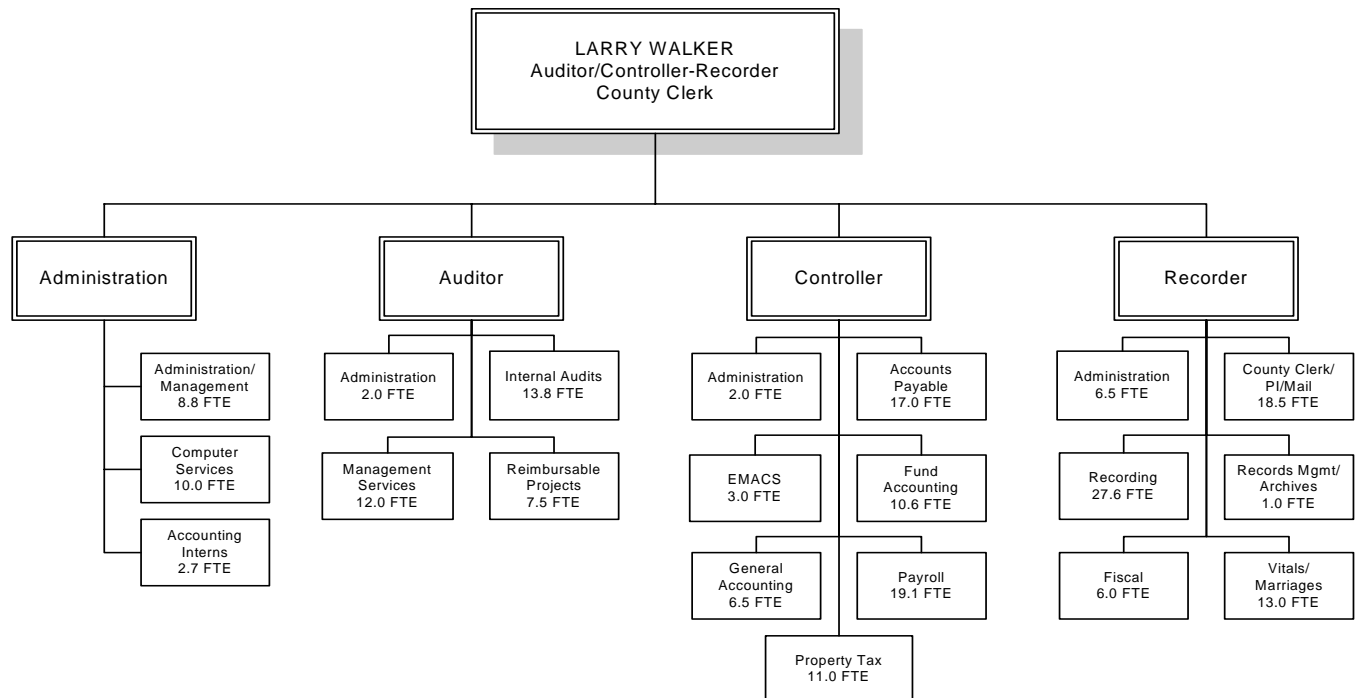
Our Customers

We are committed to providing a high level of quality services to our customers. We will be sensitive and responsive to our customers' needs and expectations. We will be accurate, thorough and timely in the performance of our duties and will treat our customers in a professional manner with courtesy and respect.

Our Employees

We are committed to providing our employees with a safe, comfortable working environment in an atmosphere of mutual respect, cooperation and non-discrimination. We will hire and train competent, knowledgeable individuals with backgrounds that will complement and enhance the abilities of our workforce and we will provide opportunities for continued professional growth and advancement. We recognize, value, and support the efforts and ideas of our employees and will provide the information and resources necessary to accomplish the goals of this organization.

ORGANIZATIONAL CHART



SUMMARY OF BUDGET UNITS

	2004-05				
	Operating Exp/ Appropriation	Revenue	Local Cost	Fund Balance	Revenue Over/ (Under) Exp Staffing
Auditor/Controller-Recorder	14,647,191	12,486,168	2,161,023		191.6
Micrographics	411,308	-		411,308	-
System Development	17,061,549	5,197,902		11,863,647	7.0
Vital Records	339,104	118,000		221,104	-
Records Management	146,009	173,349			27,340 1.0
TOTAL	32,605,161	17,975,419	2,161,023	12,496,059	27,340 199.6

Auditor-Controller/Recorder

DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains historical records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

The Auditor/Controller-Recorder's Office is supportive of San Bernardino County's Mission, Vision and Values Statement. The role of this office is to ensure the safety and integrity of the County's finances and records. The Auditor/Controller-Recorder promotes trustworthiness in county government by maintaining and providing access to public records. The Auditor/Controller-Recorder supports the economy of the County by issuing payroll, vendor payments, and property tax allocations in a timely and efficient manner. The Auditor/Controller-Recorder offers a high level of customer service in a very cost-effective manner.

BUDGET AND WORKLOAD HISTORY

	Actual 2002-03	Budget 2003-04	Actual 2003-04	Final 2004-05
Total Appropriation	11,894,771	12,494,542	11,954,500	14,647,191
Departmental Revenue	12,560,881	9,689,972	14,705,766	12,486,168
Local Cost	(666,110)	2,804,570	(2,751,266)	2,161,023
Budgeted Staffing		181.6		191.6

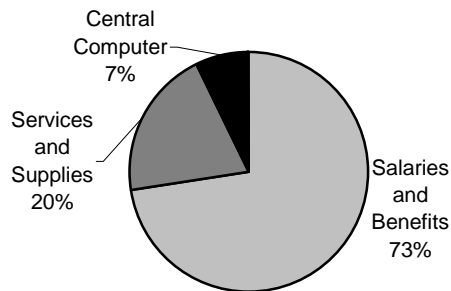
Workload Indicators

Marriage ceremonies performed	3,289	2,950	3,282	3,500
Notary bonds filed	2,721	2,400	3,188	2,900
Fund transfers processed	21,047	21,000	19,428	21,200
Deposits processed	12,870	12,500	12,410	12,750
Warrants issued and audited	370,903	330,000	283,351	330,000
Payroll direct deposits	482,145	481,600	468,163	464,400
Payroll warrants issued	29,526	29,900	24,460	24,100
Property tax refunds/corrections	36,131	64,700	72,189	70,000
Legal documents recorded	860,496	720,000	949,864	800,000
Audits performed	85	76	66	77
Marriage licenses issued	9,870	9,200	10,197	10,900
Fictitious business names filed	15,941	15,105	18,077	16,400
Birth certificates issued	53,237	50,430	49,626	47,000
Marriage certificates issued	17,772	16,950	18,272	18,200
Death certificates issued	8,211	8,000	6,770	6,300

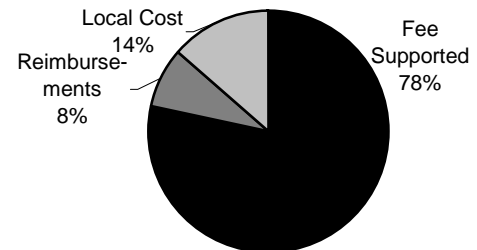


Expense variance due to salary and benefits being \$1.1 million under budget due to difficulty in filling specialized positions and \$350,000 in services due to management frugality. Revenue exceeded projections in recording revenue and accounting fees.

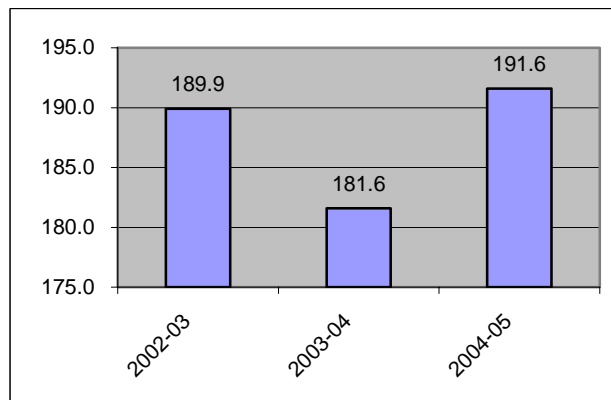
2004-05 BREAKDOWN BY EXPENDITURE AUTHORITY



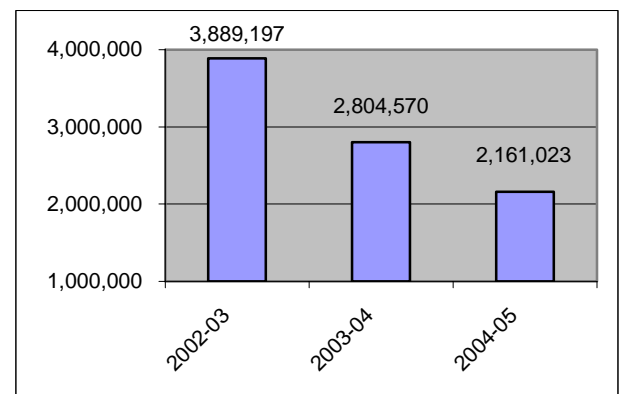
2004-05 BREAKDOWN BY FINANCING SOURCE



2004-05 STAFFING TREND CHART



2004-05 LOCAL COST TREND CHART



GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: General

BUDGET UNIT: AAA ACR
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actuals	2003-04 Approved Budget	2004-05 Board Approved Base Budget	2004-05 Board Approved Changes to Base Budget	2004-05 Final Budget
Appropriation					
Salaries and Benefits	9,612,515	10,280,525	11,288,598	212,202	11,500,800
Services and Supplies	2,019,691	2,056,775	3,060,373	138,003	3,198,376
Central Computer	872,222	872,222	1,159,570	-	1,159,570
Improvement to Structures	-	-	-	31,004	31,004
Transfers	88,454	83,402	83,402	(48,784)	34,618
Total Exp Authority	12,592,882	13,292,924	15,591,943	332,425	15,924,368
Reimbursements	(798,382)	(798,382)	(1,053,376)	(223,801)	(1,277,177)
Total Appropriation	11,794,500	12,494,542	14,538,567	108,624	14,647,191
Operating Transfers Out	160,000	-	-	-	-
Total Requirements	11,954,500	12,494,542	14,538,567	108,624	14,647,191
Departmental Revenue					
Taxes	186	-	-	-	-
Licenses & Permits	412,714	365,000	365,000	50,000	415,000
State, Fed or Gov't Aid	80,038	43,472	43,472	11,123	54,595
Current Services	14,106,149	9,223,500	10,304,719	1,634,254	11,938,973
Other Revenue	106,679	58,000	58,000	19,600	77,600
Total Revenue	14,705,766	9,689,972	10,771,191	1,714,977	12,486,168
Local Cost	(2,751,266)	2,804,570	3,767,376	(1,606,353)	2,161,023
Budgeted Staffing		181.6	191.6	-	191.6



DEPARTMENT: Auditor/Controller-Recorder
FUND: General
BUDGET UNIT: AAA ACR

SCHEDULE A

MAJOR CHANGES TO THE BUDGET

	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2003-04 FINAL BUDGET	181.6	12,494,542	9,689,972	2,804,570
Cost to Maintain Current Program Services				
Salaries and Benefits Adjustments	-	648,444	-	648,444
Internal Service Fund Adjustments	-	596,805	-	596,805
Prop 172	-	-	-	-
Other Required Adjustments	-	-	45,000	(45,000)
Subtotal	-	1,245,249	45,000	1,200,249
Board Approved Adjustments During 2003-04				
30% Spend Down Plan	-	-	-	-
Mid-Year Board Items	10.0	798,776	798,776	-
Subtotal	10.0	798,776	798,776	-
Impacts Due to State Budget Cuts	-	-	237,443	(237,443)
TOTAL BOARD APPROVED BASE BUDGET	191.6	14,538,567	10,771,191	3,767,376
Board Approved Changes to Base Budget	-	108,624	1,714,977	(1,606,353)
TOTAL 2004-05 FINAL BUDGET	191.6	14,647,191	12,486,168	2,161,023

DEPARTMENT: Auditor/Controller-Recorder
FUND: General
BUDGET UNIT: AAA ACR

SCHEDULE B

BOARD APPROVED CHANGES TO BASE BUDGET

Brief Description of Board Approved Changes	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
1. Salaries and Benefits	-	212,202	-	212,202
Salaries and Benefits increase due to step increases, benefit changes and the transfer 1.0 Records Management (IRM) Supervisor from IRM to Auditor/Controller-Recorder (ACR). By moving this position to ACR allows it to be managed more effectively. The position was offset by a reduction of 1.0 Fiscal Clerk I position.				
2. Services and Supplies	-	138,003	-	138,003
Services and Supplies increase due to ISF charges and Board approved contract with Vavrinek, Trine, Day and Company for increased number of audits.				
3. Improvement to Structures	-	31,004	-	31,004
Improvement to Structures increase due to security upgrade to cameras per Sheriff's report.				
4. Transfers		(48,784)	-	(48,784)
Transfers decrease due to moving 1.0 position from IRM to ACR. In 2003-04 this position was budgeted in IRM and paid for by an operating transfer from ACR to IRM. This position is managed more effectively by moving the position to Auditor/Controller-Recorder.				
5. Reimbursements	-	(223,801)	-	(223,801)
Reimbursements increase due to funding more recording positions from Systems Development (SDW) budget unit.				
6. License Revenue	-	-	50,000	(50,000)
Projected increase in marriage license revenue.				
7. State and Federal Revenue	-	-	11,123	(11,123)
Penal Code 4750 revenues expected to increase by \$5,500. Federal Emergency Management Agency (FEMA) increase of \$5,623 in revenue due to the fires.				
8. Current Services Revenue	-	-	1,426,280	(1,426,280)
Increase of \$1,552,280 due to high volume of documents recorded. Decrease of \$126,000 due to Court MOU revenue per 90 day letter. The Courts no longer need services from the Auditor/Controller-Recorder for fund accounting and accounts payable services.				
9. Other Revenue	-	-	19,600	(19,600)
Increase in other revenue due to greater requests for special tax reports.				
** Final Budget Adjustment - Fee requests	-	-	207,974	(207,974)
Accounting fees from the 2004-05 COWCAP; recorded or filed documents fees; marriage ceremony and other marriage fees increased revenue by \$207,974. The increase of these fees will off-set local cost.				
Total	-	108,624	1,714,977	(1,606,353)

** Final Budget Adjustments were approved by the Board after the proposed budget was submitted.

